

Directory of Wisconsin Tax Publications

Includes information about publications that:

- Answer most commonly asked questions about tax matters
- Are easy-to-read
- Are free

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IMPORTANT CHANGES

A section has been added which provides listings and descriptions of five excise tax publications (see Part II.C.). Also, an additional publication is listed and described in Part II.B. (Publication 230, *Sales and Use Tax Information for Sellers of Antiques, Crafts, and Artwork*).

The listing and description for Publication 128, *Wisconsin Farmland Preservation Credit Situations and Solutions*, have been removed. This publication has been discontinued. The information that was contained in Publication 128 may be found in either Publication 503, *Wisconsin Farmland Preservation Credit* (See Part II.D.), or in the instructions for Schedule FC.

I. INTRODUCTION

A. About This Publication

This publication provides information about the many publications available from the Wisconsin Department of Revenue. It explains how to obtain publications, describes each one, and includes an order blank for ordering publications by mail.

B. What Publications Are Available?

More than 70 publications are available to you, free of charge. These publications provide information about Wisconsin income, franchise, sales, use, and excise taxes, other taxes and credits, audits, appeals, and other topics.

C. How to Obtain Publications

You may obtain copies of publications by:

- Filling in the order blank in Part IV of this publication (on page 7), and mailing it to the address indicated.
- Visiting any Department of Revenue office.
- Calling (608) 266-1961 in Madison, or (414) 227-4440 in Milwaukee.
- E-mailing a request to forms@dor.state.wi.us.
- Faxing a request to (608) 264-7776 (for publications to be mailed to you).
- Using the department's Fax-A-Form retrieval system (for publications to be faxed to you). Using a fax telephone, call (608) 261-6229.

- Accessing the department's Internet web site at www.dor.state.wi.us, and clicking on "Publications" and then "Tax Publications."

II. DESCRIPTIONS OF PUBLICATIONS

A. Income and Franchise Taxes

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders

Assists tax-option (S) corporations and shareholders in preparing their Wisconsin tax returns. Discusses a shareholder's basis in capital stock.

103 Reporting Capital Gains and Losses for Wisconsin by Individuals, Estates, Trusts

Discusses differences in federal and Wisconsin treatment of capital gains and losses, and how to account for those differences on a tax return.

104 Wisconsin Taxation of Military Personnel

Answers questions for persons who are in the armed forces, relating to residency status, filing requirements, and preparation of tax returns.

106 Wisconsin Tax Information for Retirees

Provides information of interest to retirees (for example, taxation of social security benefits). Includes descriptions of various Wisconsin taxes.

109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced

Assists married persons filing separate returns and divorced persons in preparing their Wisconsin income tax returns and homestead credit claims.

112 Wisconsin Estimated Tax and Estimated Surcharge for Individual, Estates, Trusts, Corporations, Partnerships

Explains who must pay estimated tax and estimated recycling surcharge, when the estimated payments must be made, and what form to use.

113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act

Explains federal and Wisconsin tax treatment when spouses file separate returns. Provides information about delinquent taxes and basis of property.

116 Income Tax Payments Are Due Throughout the Year

Explains estimated tax requirements for individuals, estates, and trusts, including payment due dates, form required, and underpayment interest.

119 Limited Liability Companies (LLCs)

Provides information about limited liability companies (LLCs). Discusses the Wisconsin tax treatment of LLCs and their members.

120 Net Operating Losses for Individuals, Estates, and Trusts

Provides information and worksheets for computing a Wisconsin net operating loss (NOL), the allowable deduction, and the NOL carryover.

121 Reciprocity

Discusses reciprocity for Wisconsin residents who work in Illinois, Indiana, Kentucky, Michigan, or Minnesota, and their residents who work in Wisconsin.

122 Tax Information for Part-Year Residents and Nonresidents of Wisconsin

Provides information about the Wisconsin income tax treatment of part-year residents and nonresidents. Includes information for aliens.

123 Business Tax Credits

Provides information about credits available to corporations, partnerships, limited liability companies, and sole proprietorships.

125 Credit for Tax Paid to Another State

Discusses the credit for tax paid to another state when a Wisconsin resident is taxed on the same income by both Wisconsin and another state.

126 How Your Retirement Benefits Are Taxed

Discusses differences between federal and Wisconsin tax treatment of retirement benefits, withholding on retirement benefits, and penalties for early withdrawals.

600 Wisconsin Taxation of Lottery Winnings

Discusses the taxation of lottery winnings, how to deduct losses, and withholding of income taxes, delinquent taxes, and state agency debts from lottery winnings.

601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Explains the taxation of pari-mutuel wager winnings, and how to deduct losses. Discusses the withholding of income taxes from pari-mutuel wager winnings.

B. Sales and Use Taxes

200 Electrical Contractors – How Do Wisconsin Sales and Use Taxes Affect Your Business?

Explains how sales and use taxes apply to electrical contractors' receipts when they act as retailers, and to contractors' purchases when they act as consumers.

201 Wisconsin Sales and Use Tax Information

Provides information about state, county, and stadium sales and use taxes. Discusses which items are taxable and which ones are exempt.

202 Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs

Provides information about sales and use taxes for new and used motor vehicle dealers, lessors, and operators of garages, body shops, and service stations.

203 Sales and Use Tax Information for Manufacturers

Explains who is a manufacturer for sales and use tax purposes. Includes information about taxable and exempt purchases and sales by manufacturers.

205 Use Tax Information for Individuals

Provides use tax information for individuals who purchase items outside of Wisconsin and do not pay Wisconsin sales tax on the purchases.

206 Sales Tax Exemption for Nonprofit Organizations

Explains the standards for determining whether sales by nonprofit organizations qualify for exemption, and what to do if sales do not qualify for exemption.

207 Sales and Use Tax Information for Contractors

Explains how sales and use taxes affect contractors. Includes chart to help contractors distinguish between real property and personal property activities.

210 Sales and Use Tax Treatment of Landscaping

Provides information about sales and use taxes for landscaping and lawn maintenance service providers. Discusses taxable and nontaxable sales and purchases.

211 Cemetery Monument Dealers – How Do Wisconsin Sales and Use Taxes Affect You?

Provides information about how sales and use taxes apply to real property sales, tangible personal property sales, and purchases by cemetery monument dealers.

212 Businesses: Do You Owe Use Tax on Imported Goods?

Provides use tax information for businesses bringing taxable items into Wisconsin from other states or from foreign countries.

213 Travelers: Don't Forget About Use Tax

Provides use tax information for individuals who travel and bring taxable items into Wisconsin from other states or from foreign countries.

214 Businesses: Do You Owe Use Tax?

Provides use tax information for businesses that make taxable purchases from retailers who do not collect Wisconsin sales tax.

216 Filing Claims for Refund of Sales or Use Tax

Includes information relating to who may file a claim for sales or use tax refund, time limitations for filing, which forms to use, interest, and penalties.

217 Auctioneers – How Do Wisconsin Sales and Use Taxes Affect Your Operations?

Provides information about taxable and exempt auction sales, who is subject to the tax, auction sales by nonprofit organizations, and auction sales of vehicles.

219 Hotels, Motels, and Other Lodging Providers – How Do Wisconsin Sales and Use Taxes Affect Your Operations?

Explains how sales and use taxes affect lodging providers. Includes examples of taxable and nontaxable sales and rentals, and information about purchases.

220 Grocers – How Do Wisconsin Sales and Use Taxes Affect Your Operations?

Explains how sales and use taxes affect grocers. Includes information about sales and purchases of food items, beverages, and non-edible items.

221 Farm Suppliers and Farmers – How Do Wisconsin Sales and Use Taxes Affect Sales to Farmers?

Explains how sales and use taxes affect farmers and farm supply companies, implement dealers, and cooperatives. Includes examples of taxable and exempt sales.

222 Motor Vehicle Fuel Users: Do You Owe Use Tax?

Discusses how use tax applies if motor vehicle fuel tax is refunded. Gives examples of taxable and exempt fuel purchases. Explains how to compute and report use tax.

223 Bakeries – How Do Wisconsin Sales and Use Taxes Affect Your Operations?

Provides information about how sales and use taxes affect both sales and purchases by bakeries. Includes examples of taxable and nontaxable sales and purchases.

224 Veterinarians – How Do Wisconsin Sales and Use Taxes Affect Your Business?

Explains how sales and use taxes affect veterinarians. Includes examples of taxable and nontaxable sales and purchases. Discusses occasional sales exemption.

225 Barber and Beauty Shops – How Do Wisconsin Sales and Use Taxes Affect Your Operations?

Explains how sales and use taxes affect barbershops and beauty shops. Includes examples of taxable and nontaxable sales and purchases. Discusses special situations.

226 Golf Courses – How Do Wisconsin Sales and Use Taxes Affect Your Operations?

Explains how sales and use taxes affect sales and purchases by golf courses. Includes information for both owners and operators of golf courses.

227 E-file Sales Tax returns with S.I.P.

Discusses electronic filing of sales and use tax returns using the “Sales Internet Process.” Explains equipment requirements and discusses how to set up SIP.

229 Brackets for Collecting Wisconsin Sales or Use Tax on Retail Sales

Discusses bracket and mathematical systems to collect sales or use taxes. Provides charts for various combinations of state, county, stadium, and premier resort area taxes.

230 Sales and Use Tax Information for Sellers of Antiques, Crafts, and Artwork

Explains how sales and use taxes apply to persons who sell antiques, crafts, and artwork at antique, craft, or art fairs, shows or malls. Includes information on taxable and nontaxable sales and purchases.

C. Excise Tax

AB-103 Alcohol Beverage Tax Information

Provides information concerning Wisconsin's alcohol beverage tax laws. It explains who needs an alcohol beverage permit, when returns are due, what records to keep, interest and penalties imposed on returns filed incorrectly, and many other related topics.

MF-106 Alternate Fuel Tax Information

Provides information concerning Wisconsin's alternate fuel tax law. It explains who needs an alternate fuel license, when reports are due, what records to keep, the interest and penalties imposed on reports filed incorrectly, and many other related topics.

MF-107 Motor Vehicle Fuel Tax Information

Provides information concerning Wisconsin's motor vehicle fuel tax law and petroleum inspection fee. It explains who needs a motor vehicle fuel license or a petroleum products shipper license, when reports are due, what fuel sales are exempt from the motor vehicle fuel tax and petroleum inspection fee, what records to keep, the interest and penalties imposed on reports filed incorrectly or late, the reporting requirements of interstate motor carriers, and many other related topics.

MF-108 General Aviation Fuel Tax Information

Provides information concerning Wisconsin's general aviation fuel tax law. It explains who needs a general aviation fuel license, when reports are due, what records to keep, the interest and penalties imposed on reports filed incorrectly, and many other related topics.

302 Wisconsin Alcohol Beverage and Tobacco Laws for Retailers

Summarizes major state alcohol beverage and tobacco laws that affect retailers. It provides general, not detailed, information about these laws.

D. Other Taxes and Credits

127 Wisconsin Homestead Credit Situations and Solutions

Lists common situations that require special attention when filing a homestead credit claim. Gives solutions to help avoid a letter or having a claim adjusted.

400 Wisconsin's Recycling Surcharge

Explains who is subject to the recycling surcharge, when it is due, how it is reported, how it is computed, and other aspects of the recycling surcharge.

403 Premier Resort Area Tax

Discusses who is subject to the premier resort area tax, what types of tangible personal property and services are taxable, and filing returns to report the tax.

410 Local Exposition Taxes

Provides information about local exposition taxes for certain sales or automobile rentals in municipalities within or partially within Milwaukee County.

503 Wisconsin Farmland Preservation Credit

Explains the tax aspects of the farmland preservation program, including who may file a claim for credit, how and when to file, and how much credit is available.

508 Wisconsin Tax Requirements Relating to Nonresident Entertainers

Explains bond or cash deposit requirements for nonresident entertainers and employers. Provides information on income, sales, use, and withholding taxes.

W-166 Wisconsin Employer's Withholding Tax Guide

Explains the process for withholding registration, depositing withheld taxes, and filing reconciliation forms. Provides tables and alternate methods of withholding.

E. Audits and Appeals

501 Field Audit of Wisconsin Tax Returns

Discusses why tax returns are selected for field audit. Describes procedures for field auditing returns. Explains interest and penalty computation, and appeal rights.

505 Taxpayers' Appeal Rights of Office Audit Adjustments

Describes the process for appealing office audit adjustments or denials of refund claims, to the department, the Wisconsin Tax Appeals Commission, and the Courts.

506 Taxpayers' Appeal Rights of Field Audit Adjustments

Describes appeal rights, payment or deposit procedures, and refund claim procedures, when a tax return or credit claim has been adjusted in a field audit.

507 How to Appeal to the Tax Appeals Commission

Explains how to appeal a department decision to the Wisconsin Tax Appeals Commission. Discusses the hearing and the effect of the Commission's decision.

515 Non-Statistical Sampling

Explains when and why non-statistical sampling is used in field audits, the factors considered in determining if it will be used, and how sampling results are calculated.

F. Other Topics

111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue

Explains what a private letter ruling is, areas where a ruling will and will not be issued, who may request a ruling and how, and a ruling's effect.

114 Your Wisconsin Taxpayer Bill of Rights

Explains your rights as a Wisconsin taxpayer, including your right to courtesy, tax law information, assistance, a prompt refund, confidentiality, and fair treatment.

115 Handbook for Federal/State Electronic Filing

Provides information for practitioners who wish to participate in electronic filing of individual income tax returns. Discusses refund options, including direct deposit.

117 Guide to Wisconsin Information Returns

Explains what payments must be reported on wage statements and information returns, what forms to file, and how, when, and where to file them.

124 Petition for Compromise of Delinquent Taxes

Explains how taxpayers who owe more delinquent taxes than they can pay may petition the department to settle the tax obligation for a lesser amount.

130 Fax A Form

Provides information about obtaining Wisconsin tax forms and publications via a fax machine, using the department's Fax-A-Form retrieval system.

140 A Tax Practitioner's Guide to Electronic Filing

Discusses electronic filing of income tax returns. Explains how it works, what software to use, the benefits, and how to become an Electronic Return Originator.

401 Extensions of Time to File

Provides information about extensions for filing various tax returns and reports. Includes tables listing forms to file, due dates, extension periods, and extension forms.

405 Wisconsin Taxation of Native Americans

Explains how various Wisconsin taxes and other tax-related matters apply to Native Americans. Defines various terms and discusses federal preemption.

500 Tax Guide for Wisconsin Political Organizations and Candidates

Explains the tax treatment of campaign funds of political organizations and candidates. Discusses the alcohol beverage laws relating to fundraising activities.

502 Directory of Wisconsin Tax Publications

Lists and describes the many publications available from the department. Explains various methods for obtaining publications, and includes an order blank.

504 Directory for Wisconsin Department of Revenue

Describes the functions of each office or division in the department. Lists addresses and phone numbers of offices located throughout Wisconsin and out-of-state.

509 Filing Wage Statements and Information Returns on Magnetic Media or by Electronic Transmission

Discusses requirements for magnetic media and electronic filing. Explains how, when, and where to file wage statements and information returns on magnetic media or by electronic transmission.

700 Speakers Bureau presenting ...

Provides information about how businesses and others can request a department speaker to provide presentations at meetings, training programs, or other events.

III. OTHER QUESTIONS ABOUT WISCONSIN TAXES?

For additional information about Wisconsin taxes, you may contact any Department of Revenue office. Additional information may also be obtained by reading the department's quarterly newsletter, the Wisconsin Tax Bulletin, or through the Speakers Bureau.

A. Department of Revenue Offices

You may visit or phone any Department of Revenue office for assistance. In addition to the Madison office, department offices are located throughout the state. The address and telephone number of the office nearest you may be listed in your telephone directory.

You may contact the Madison office, located at 2135 Rimrock Road, by visiting the office, writing, calling, or e-mailing:

- **For sales, use, or withholding tax questions –**

Wisconsin Department of Revenue
Mail Stop 5-77
PO Box 8902
Madison WI 53708-8902
(608) 266-2776
sales10@dor.state.wi.us

- **For all other questions –**

Wisconsin Department of Revenue
Mail Stop 5-77
P.O. Box 8949
Madison, WI 53708-8949
(608) 266-2772

income@dor.state.wi.us or corp@dor.state.wi.us

B. Wisconsin Tax Bulletin

The *Wisconsin Tax Bulletin* (WTB) provides up-to-date information about Wisconsin tax laws. It contains articles, summaries of court decisions, private letter rulings, and discussions of important tax issues that may not be available elsewhere.

The WTB is available on a subscription basis for \$7.00 per year. It is published quarterly, and in addition, a special issue that explains new tax laws is published annually. To subscribe, send a request and \$7.00 to:

Wisconsin Department of Administration
Document Sales
P.O. Box 7840
Madison, WI 53707-7840

C. Speakers Bureau

The department's Speakers Bureau provides speakers to professional organizations and community groups throughout Wisconsin. Subjects that may be discussed include updates on income, corporate and sales/use tax laws, homestead credit, electronic filing, etc.

To arrange for a speaker, you may call the Speakers Bureau at (608) 266-1911, fax your request to (608) 266-9829, or write to:

Wisconsin Department of Revenue
Speakers Bureau
Mail Stop 5-77
P.O. Box 8949
Madison, WI 53708-8949

You may also fill out the online request form on the department's Internet web site (www.dor.state.wi.us). The link to the online request form may be found by clicking on "Training."

IV. ORDER BLANK FOR PUBLICATIONS

If you would like to order copies of any of these publications, indicate the quantity requested and mail this page or a photocopy to the department at Wisconsin Department of Revenue, Forms Request Office, Mail Stop 1-151, P.O. Box 8949, Madison, WI 53708-8949. See page 1 of this publication for additional methods for obtaining publications.

Quantity

Requested

Publication Number and Subject

Quantity

Requested

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Type or print using ball point pen

Name		
Street Address		P.O. Box Number
City	State	Zip Code